

H-8278

1 Amend House File 2575 as follows:

2 1. Page 33, after line 6 by inserting:

3 <DIVISION \_\_\_\_

4 SCHOOL DISTRICTS — TEACHER BONUSES

5 Sec. \_\_\_\_ . NEW SECTION. 279.76 **Teacher bonuses.**

6 1. On or before June 30, 2022, a school district may use  
7 unexpended and unobligated moneys in the school district's  
8 general fund to pay a bonus not to exceed one thousand dollars  
9 to each individual employed by the school district who did  
10 not receive a one thousand dollar retention bonus payment in  
11 calendar year 2022, through the department of education.

12 2. This section is repealed July 1, 2024.

13 Sec. \_\_\_\_ . EFFECTIVE DATE. This division of this Act, being  
14 deemed of immediate importance, takes effect upon enactment.

15 DIVISION \_\_\_\_

16 EMPLOYEE RECRUITMENT OR RETENTION BONUSES — TAX TREATMENT

17 Sec. \_\_\_\_ . Section 422.7, Code 2022, is amended by adding the  
18 following new subsection:

19 NEW SUBSECTION. 63. a. (1) Subtract, to the extent  
20 included, the amount of a recruitment or retention bonus, not  
21 to exceed one thousand dollars, received by a teacher above  
22 wages that is funded at least in part from moneys received by  
23 the state from the elementary and secondary school emergency  
24 relief fund pursuant to the federal American Rescue Plan Act of  
25 2021, Pub. L. No. 117-2.

26 (2) Subtract, to the extent included, the amount of a  
27 recruitment or retention bonus, not to exceed one thousand  
28 dollars, received by a peace officer above wages that is funded  
29 at least in part from the federal American Rescue Plan Act of  
30 2021, Pub. L. No. 117-2.

31 (3) Subtract, to the extent included, the amount of a  
32 recruitment or retention bonus, not to exceed one thousand  
33 dollars, received by a correctional officer or medical staff  
34 member at a correctional facility that is funded at least in  
35 part from the federal American Rescue Plan Act of 2021, Pub.

1 L. No. 117-2.

2 (4) Subtract, to the extent included, the amount of a  
3 recruitment or retention bonus, not to exceed one thousand  
4 dollars, received by a child care worker above wages through  
5 the recruitment and retention bonus program administered by the  
6 department of human services.

7 (5) Subtract, to the extent included, the amount of a bonus,  
8 not to exceed one thousand dollars, received by an individual  
9 pursuant to section 279.76.

10 b. This subsection is repealed January 1, 2028.

11 Sec. \_\_\_\_\_. RETROACTIVE APPLICABILITY. This division of this  
12 Act applies retroactively to tax years beginning on or after  
13 January 1, 2022, but before January 1, 2023.>

14 2. Title page, by striking lines 4 and 5 and inserting  
15 <education, and the state board of regents, providing for  
16 properly related matters, and including effective date and  
17 retroactive applicability provisions.>

18 3. By renumbering as necessary.

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